

**AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A manufacturing method of an SOI wafer, comprising:

preparing a supporting wafer comprising boron in an amount of  $9 \times 10^{18}$  atoms/cm<sup>3</sup> or more;

forming an insulating film having a thickness of 0.1-0.5  $\mu\text{m}$  on at least a surface opposite to a bonding surface of said supporting wafer;

ion-implanting hydrogen gas or a noble gas element to an active layer wafer to thereby form an ion-implanted layer in said active layer wafer;

bonding said active layer wafer with a the other surface of said supporting wafer via an insulating film interposed therebetween to thereby form a bonded wafer; and then

heat treating said bonded wafer to thereby induce cleavage in a portion of said bonded wafer at the site of the ion-implanted layer as an interface to thereby form an SOI layer with said remaining active layer wafer for manufacturing said SOI wafer,

wherein a thickness of the SOI layer is less than 0.10  $\mu\text{m}$ .

2. - 21. (Canceled)